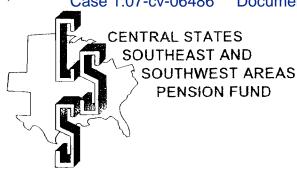
# Exhibit A - 1



APP 10 MIS

EMPLOYEE TRUSTEES FRED GEGARE JERRY YOUNGER GEORGE, J. WESTLEY CHARLES A WHOBREY PHILIP E. YOUNG

EMPLOYER TRUSTEES
HOWARD McDOUGALL
ARTHUR H BUNTE, JR
TOM J VENTURA
GARY F CALDWELL
CHRISTOPHER J LANGAN

EXECUTIVE DIRECTOR THOMAS C NYHAN

November 9, 2006

Mr. Charles T. Merrill Owner Merrill's Contractors, Inc 1900 E. Truman Road Springfield, IL 62703-3941 VIA UPS NEXT DAY DELIVERY

#1Z 395 1X9 22 1010 2581

RE:

NOTICE AND DEMAND FOR PAYMENT OF WITHDRAWAL LIABILITY

MERRILL'S CONTRACTORS, INC.

ASSESSMENT NO.: 5281100-WL060179(01

WITHDRAWN ACCOUNT NO. 5281100-0205

Dear Mr Merrill:

This is a demand for payment of withdrawal liability incurred as a result of a permanent cessation of contributions to Central States, Southeast and Southwest Areas Pension Fund (the "Fund") by the above captioned business on behalf of some, or all, of its bargaining unit employees. This demand is made pursuant to Section 4219 of the Employee Retirement Income Security Act of 1974, as amended (29 U.S. C. 1399 (b)), and applies equally to all members of any controlled group of trades or businesses, as defined in Section 414(c) of the Internal Revenue Code, of which the above captioned business is a member

The total amount of such withdrawal liability is \$15,331.65.

Please make your check payable to Central States Southeast and Southwest Areas Pension Fund (please write the assessment number on your check) and forward it to the address as follows:

CENTRAL STATES WITHDRAWAL LIABILITY
Department 10291
Palatine, Illinois 60055-0291

If you would prefer to utilize Electronic Funds Transfer ("Wire Transfer"), the following is the Fund's account information:

Mellon Bank, N.A.
American Banking Association Number: 043-000-261
Account No. 093-2289
Beneficiary: Central States Pension Fund

Mr. Charles T. Merrill November 9, 2006 Page Two

At your option, the withdrawal liability may be amortized and paid in monthly installments according to the enclosed minimum required payment schedule, or such liability may be paid in a lump sum. No penalty, interest or amortization charges will be applied if payment of the entire withdrawal liability is received by this office on or before December 1, 2006. If you choose the monthly installment option, amortization charges will accrue on the outstanding balance at the annual rates indicated on the enclosed minimum required payment schedule

Subject to applicable regulations, if any payment of withdrawal liability is not made when due and such payment plus delinquency charges is not made within sixty (60) days after receiving written notice from the Fund of such delinquency, the Fund may require immediate payment of the remaining balance of the withdrawal liability plus delinquency charges accrued from the due date of the first payment which was not timely made.

Enclosed herewith are documents as follows:

- 1. A copy of the withdrawal liability calculation;
- A copy of the minimum required payment schedule for the monthly installment option;
- 3. A set of remittance notices to be included with your monthly installments;
- A copy of the Fund's procedure governing review of any items relating to the determination and calculation of withdrawal liability, the minimum required payment schedule, and the resolution of disputes regarding withdrawal liability, and
- A copy of the explanation and calculation of the 70% decline partial withdrawal.

Sincerely.

Andrew Sprau

Department Manager

Collections

AS:Ig-notice and demand letter

Enclosure

Assessment Number

Document 18-3 Filed 05/09/2008 5281100-WL060179-01

Page 4 of 56

Withdrawn Company Name. Address

Merrill's Contractors, Inc.

Type of Calculation

2001 70% Decline Partial Withdrawal

Date Prepared

November 6, 2006

Section I - Pre-1980 Pool

a.	Withdrawn Em	ployer's	Contributions
	(4075	1070\	

(1975 - 1979)	Year	Contributions	# CBUs
,	1975	0.00	0.0
	1976	0.00	0 0
	1977	0 00	0 0
	1978	0 00	0 0
	1979	0.00	0 0
	Total	0 00	

b All Employer's Contributions (1975 - 1979) 1,993,217,854

c Allocation Fraction 0 0000000000

0 d Unamortized 12/31/79 UVB

\$0.00 e, Pre-1980 Pool Liability

Section II - Post-1979 Pool

e Post-1979 Pool Liability

a Withdrawn Employer's Contributions

а	vviildiawii Employer's Contributions			
	Last 10 Years	Year	Contributions	#CBUs
		1989	25,647.00	387.0
		1990	31,947 00	463.0
		1991	35,604 00	516.0
		1992	37,087.60	463 2
		1993	33,865 20	391 6
	-	1994	44,856 40	505 6
		1995	31,755.20	356.8
		1996	25,810 00	290.0
		1997	17,675 40	198 6
		1998	7,814.20	87.8
		Total	\$292,062.00	
b	All Employers' Contributions Last 10 Years		7,750,339,021	
С	Allocation Fraction		0 0000376838	
d	Net Change in UVB @ 12/31/98		1,736,242,344	

\$65,428 16

Case 1:07-cv-06486 Controlling Employer Name Assessment Number	Document 18-3 Filed 05/09/2008 Page 5 of 5 Merrill's Contractors, Inc 5281100-WL060179-01	6
Withdrawn Company Name	Merrill's Contractors, Inc	
Section III - Adjustments to Liability		
a Unadjusted Liability	<b>\$</b> 65,428 16	
b De Minimis Rule	50,000 00	
c Prior Assessment Credit	0 00	
d Partial Prorate	96 51	
e Sec 4225 Limitations	0 00	
f Adjusted Liability	\$15,331 65	
Section IV - Partial Prorate		
a # CBUs in Next Year	1 8	
b 5 Year Average # CBUs		
Year # CBUs		
1994 505 6		
1995 356 8		
1996 290 0		
1997 198 6		
1998 87 8		
Total 1,438 8	; -	
5 Year Average	287 8	
c Prorate Fraction	0 9937447873	
d. Remaining Liability	15,428 16	
e Partial Prorate	\$96 51	

Case 1:07-cv-06486

Document 18-3

Filed 05/09/2008

Page 6 of 56

Controlling Employer Name Assessment Number

Merrill's Contractors, Inc. 5281100-WL060179-01

Withdrawn Company Name.

Merrill's Contractors, Inc.

Payment Schedule

a High Contribution Rate (Weekly Rate Basis)

\$89 00

b. 3 Year Average # CBUs

Year	# CBUs
1990	463 0
1991	516 0
1992	463.2
Total	1,442 2

3 Year Average

480 7

c Partial Prorate Fraction 0 9937447873

d Annual Payment \$42,517 64

Assessment \$15,331 65

f Amortization Period

Year	Rate	Amortization	Opening Balance	Closing Balance
1	0 00%	0 00	15,331 65	0 00
2	8.00%	0 00	0 00	0 00
3	8.00%	0 00	0 00	0 00
4	8 00%	0.00	0 00	0 00
5	8 00%	0 00	0 00	0.00
6	8.00%	0 00	0 00	0 00
7	8 00%	0 00	0.00	0.00
8	8.00%	0 00	0 00	0.00
9	8.00%	0 00	0.00	0 00
10	8.00%	0 00	0 00	0.00

g Monthly Payment Amount

\$3,565.88

h # of Monthly Payments

4 33

i First Payment Due Date

December 1, 2006

## Case 1:0ZnyrA6486ATeSosumphe18T3ANDFiled P5WPS40AREAS Page 7 of 56

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD : 01/01/1989 - 12/26/1998

Controlled Group as of: 12/29/2001

#### PAST CONTRIBUTIONS FOR EMPLOYER LIABILITIES - SUMMARY

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS IN							
	1989	\$25,647 00	387	0	0	0 00	387 00
	1990	\$31,947.00	463	0	0	0 00	463 00
	1991	\$35,604.00	516	0	0	0 00	516 00
	1992	\$37,087.60	97	0	1831	0.00	463 20
	1993	\$33,865.20	0	0	1958	0 00	391 60
	1994	\$44,856,40	0	0	2528	0 00	505 60
	1995	\$31,755.20	0	0	1784	0.00	356.80
	1996	\$25,810 00	0	0	1450	0.00	290 00
	1997	\$17,675.40	0	0	993	0.00	198 50
	1998	\$7.814 20	0	0	439	0.00	87.80
	Totals for Employer:	\$292,062.00	1463	0	10983	0 00	3 659 60

## Case 1: @ZnyrA6486ATESOSUMPHEAST3ANDF360175WPES30AREASPage 8 of 56

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 01/01/1989 - 12/26/1998 Controlled Group as of: 12/29/2001

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0108 - 00026A MERRILLS CONTRACTORS INC	1989	\$0.00	0	0	0	0.00	0 00
MENNIESS GONTING TONG INC	1990	\$0 00	0	0	0	0.00	0 00
	1991	\$0.00	0	0	0	0.00	0 00
	1992	\$1,725.00	25	0	0	0 00	25 00
	1993	\$0.00	0	0	0	0 00	0.00
	1994	\$0.00	0	0	0	0.00	0.00
	1995	\$0.00	0	0	0	0 00	0 00
	1996	\$0.00	0	0	0	0 00	0.00
	1997	\$0.00	0	0	0	0 00	0 00
	1998	\$0.00	0	0	0	0 00	0 00
5281100 - 0108 - 00279A MERRILLS CONTRACTORS INC	1989	\$4,145.00	61	0	0	0 00	61 00
WERRILLS CONTRACTORS INC	1990	\$3,588.00	52	0	0	0.00	52.00
	1991	\$0.00	0	0	0	0 00	0 00
	1992	\$69 00	, 1	0	0	0 00	1 00
	1993	\$0.00	0	0	0	0 00	0 00
	1994	\$0.00	0	0	0	0 00	0 00
	1995	\$0.00	0	0	0	0 00	0 00
	1996	\$0 00	0	0	0	0 00	0 00
	1997	\$0.00	0	0	0	0.00	0 00
	1998	\$0.00	0	0	0	0 00	0 00

## Case 1: 27-CYPACE FATE SOUTHERS AND FIRST AND

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 01/01/1989 - 12/26/1998 Controlled Group as of: 12/29/2001

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0108 - 00916A MERRILLS CONTRACTORS INC	1989	\$21,502.00	326	0	0	0.00	326.00
MEANIZES CONTRACTORS INC	1990	\$28,359.00	411	0	0	0 00	411.00
	1991	\$35,604.00	516	0	0	0 00	516 00
	1992	\$4,899 00	71	0	0	0 00	71 00
	1993	\$0.00	0	o	0	0 00	0 00
	1994	\$0 00	0	o	0	0.00	0 00
	1995	\$0.00	0	0	0	0.00	0.00
	1996	\$0 00	0	0	0	0.00	0 00
	1997	\$0.00	0	0	0	0 00	0 00
	1998	\$0.00	0	0	0	0 00	0.00
5281100 - 0205 - 00279A	1989	\$0.00	0	0	0	0.00	0 00
MERRILLS CONTRACTORS INC	1990	\$0.00	0	0	0	0 00	0.00
	1991	\$0.00	0	0	0	0 00	0 00
	1992	\$830.00	0	0	50	0.00	10 00
	1993	\$922.20	0	0	53	0 00	10.60
	1994	\$3,092.80	0	0	174	0.00	34.80
	1995	\$640 80	0	0	36	0.00	7 20
	1996	\$71.20	0	0	4	0 00	0 80
	1997	\$1,548.60	0	0	87	0.00	17 40
	1998	\$35.60	0	0	2	0 00	0 40

## 

Employer . MERRILLS CONTRACTORS INC - 5281100

#### Pension Fund

PERIOD: 01/01/1989 - 12/26/1998 Controlled Group as of: 12/29/2001

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0205 - 00525A	1989	\$0.00	0	0	0	0.00	0.00
MERRILLS CONTRACTORS INC	1990	\$0.00	0	0	0	0 00	0 00
	1991	\$0.00	0	0	0	0.00	0 00
	1992	\$0.00	0	0	0	0 00	0 00
	1993	\$487.20	0	0	28	0.00	5.60
	1994	\$53 40	0	0	3	0 00	0.60
	1995	\$391.60	0	0	22	0.00	4 40
	1996	\$0 00	0	0	0	0.00	0 00
	1997	\$0.00	0	0	0	0 00	0 00
	1998	\$0.00	0	0	0	0 00	0 00
5281100 - 0205 - 00916A MERRILLS CONTRACTORS INC	1989	\$0.00	0	0	0	0 00	0 00
MERRIELS CONTRACTORS INC	1990	\$0.00	0	0	0	0 00	0 00
	1991	\$0.00	0	0	0	0.00	0 00
	1992	\$29,564.60	0	0	1781	0.00	356.20
	1993	\$32,455.80	0	0	1877	0 00	375 40
	1994	\$41,710.20	0	0	2351	0.00	470.20
	1995	\$30.722.80	0	0	1726	0 00	345.20
	1996	\$25,738.80	0	0	1446	0.00	289 20
	1997	\$16,126.80	0	0	906	0.00	181 20

## Case 1:07 ENTRAL STATES GOTH LAST AND ISOLO DAME AREA Rage 11 of 56

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD : 01/01/1989 - 12/26/1998 Controlled Group as of : 12/29/2001

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0205 - 00916A MERRILLS CONTRACTORS INC	1998	\$7,778 60	0	0	437	0 00	87 40
Total for Employer		\$292,062.00	1463	0	10983	0.00	3659.60
Total for Employer		\$292,062,00	1463	0	10983	0.00	3659 60

## Case 1: OFENTRALISTAND FIRST AND FIR

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/30/2001 - 12/28/2002 Controlled Group as of: 12/29/2001

#### PAST CONTRIBUTIONS FOR EMPLOYER LIABILITIES - SUMMARY

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS IN	<del></del>						
	2002	\$164.20	0	0	9	0 00	1.80
	Totals for Employer:	\$164.20	0	0	9	0.00	1 80

#### Case 1:07 ENTROALSSTATIES CSUDVETHELASST AND ISCOLUTE WEEZO CARE AS age 13 of 56

Employer . MERRILLS CONTRACTORS INC - 5281100

#### Pension Fund

PERIOD: 12/30/2001 - 12/28/2002 Controlled Group as of: 12/29/2001

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC						_	
5281100 - 0205 - 00279A MERRILLS CONTRACTORS INC	2002	\$75.20	0	0	Δ	0 00	080
5281100 - 0205 - 00916A MERRILLS CONTRACTORS INC	2002	\$89.00	0	0	5	0.00	1 00
Total for Employer		\$164.20	0	0	9	0 00	1 80
Total for Employer		\$164.20	0	0	9	0.00	1 80

Case 1:0 Employer Name	)7-cv-06486 [	Ocument 18-3 Merrill's Contrac	Filed 05/09/2008	Page 14 of 56
Assessment No		5281100-WL06		
Assessment No.		0201100 11200	011001	
Withdrawn Company.		Merrill's Contrac	ctors, Inc	
Withdrawal Date.		12/03/01	Withdrawal Type	PARTIAL
Assessment <sup>-</sup>		\$15,331.65		
Prepayment		\$0.00		
Balance to Amortize		\$15,331.65	Annual Payment	\$42,517.64
			1st Payment Due	12/01/06
Annual Interest Rates:				
Year 1 0.00%	Year 6	8.00%		
Year 2 8.00%	Year 7	8.00%		
Year 3 8.00%	Year 8	8.00%		
Year 4 8.00%	Year 9	8.00%		
Year 5 8.00%	Years 10 to 20	8.00%		
Payment Due	Payment	•		Principal
No. Date	Amount		Amortization	Principal Balance
1 12/01/06	3,565.88		0.00	3,565.88 11,765.77
2 01/01/07	3,565.88		0 00	3,520.43 8,245.34
3 02/01/07	3,565.88		0.00	3,543.38 4,701.96
4 03/01/07	3,565.88		0.00	3,565.88 1,136.08
5 04/01/07	1,143.39	7 31	0 00	1,136 08 0.00

THIS PAYMENT SCHEDULE ASSUMES ALL MONTHLY PAYMENTS ARE TIMELY MADE AND DOES NOT ACCOUNT FOR ANY DELINQUENT CHARGES THAT MAY ACCRUE DUE TO LATE PAYMENTS

NOTE:

#### MERRILL'S CONTRACTORS, INC. EXPLANATION AND CALCULATION OF 2001 70% DECLINE PARTIAL WITHDRAWAL

#### **EXPLANATION**

In accordance with ERISA Section 4205(b)(1), there is a 70% decline for any plan year if, during <u>each</u> plan year in the "3-year testing period", the employer's contribution base units do not exceed 30 percent of the employer's contribution base units for the "high base year"

The term "3-year testing period" means the period of the plan year in which the withdrawal occurred and the immediately preceding 2 plan years. The number of contribution base units (CBU's) for the high base year is the average number of such units for the 2 plan years for which the employer's CBU's were the highest within the 5 plan years immediately preceding the beginning of the 3-year testing period.

In Merrill's Contractors, Inc. situation, the 3-year testing period is 1999, 2000 and 2001. The 5 plan years prior to the testing period are 1994-1998 and the highest 2 plan years were 1994 and 1995.

#### CALCULATION

TWO HIGHEST PLAN YEARS	CBU'S	
1994 1995 Total	505 60 <u>356.80</u>	862 40
Average Number (÷ 2)		431.20
Multiply by 30%		<u>x 30%</u>
CBU'S to <b>Maintain</b> in "3 year Testing Period"		<u>129.36</u>

Since Merrill's Contractors, Inc. failed to maintain at least 129.36 CBUs for any year during the 3-year testing period, a 70% partial withdrawal has been incurred

#### Case 1:02NOVEQUEASPATEROSSUMPINEARTSANDFILOUTIANFILOUTIANFILOUTIANFILOUTIANFILOUTIANFILOUTIANFILOUTIANFILOUTIANFILOUTIANFILOUT

Employer - MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/26/1993 - 12/29/2001

Controlled Group as of . 12/29/2001

#### PAST CONTRIBUTIONS FOR EMPLOYER LIABILITIES - SUMMARY

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS IN	_	_					
	1994	\$44,856 40	0	0	2528	0 00	505 60
	1995	\$31,755.20	0	0	1784	0.00	356 80
	1996	\$25,810,00	0	0	1450	0.00	290 00
	1997	\$17,675.40	0	0	993	0.00	198 60
	1998	\$7,814.20	0	0	439	0.00	87.80
	1999	\$7,387.00	0	0	415	0.00	83 00
	2000	\$6,942.00	0	0	390	0 00	78 00
	2001	\$5,589 20	0	0	314	0.00	62 80
Totals fo	or Employer.	\$147,829.40	0	0	8313	0 00	1 662 60

## Case 1:07 ENTRAL STATES CHOPPIELS FAND FIND FIND AREA Rage 17 of 56

Employer . MERRILLS CONTRACTORS INC - 5281100

#### Pension Fund

PERIOD: 12/26/1993 - 12/29/2001 Controlled Group as of: 12/29/2001

MERRILLS CONTRACTORS INC  1995 \$640.80 0 0 36 0.00 7.2  1996 \$71.20 0 0 4 0.00 0.8  1997 \$1,548.60 0 0 87 0.00 17.4  1998 \$35.60 0 0 0 2 0.00 0.4	MPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
1995       \$640.80       0       0       36       0.00       7.2         1996       \$71.20       0       0       4       0.00       0.8         1997       \$1,548.60       0       0       87       0.00       17.4         1998       \$35.60       0       0       2       0.00       0.4	5281100 - 0205 - 00279A	1994 \$	\$3,092.80	0	0	174	0 00	34 80
1997     \$1,548.60     0     0     87     0.00     17 4       1998     \$35 60     0     0     2     0.00     0 4	MERRILLS CONTRACTORS INC	1995	\$640.80	0	O	36	0.00	7 20
1998 \$35 60 0 0 2 0.00 0 4		1996	\$71.20	0	0	4	0.00	0 80
		1997 \$	\$1,548.60	0	0	87	0.00	17 40
1999 \$0.00 0 0 0 0 0 0 0		1998	\$35 60	0	0	2	0.00	0 40
		1999	\$0.00	0	0	0	0 00	0 00
2000 \$409.40 0 0 23 0.00 4.6		2000	\$409.40	0	О	23	0.00	4 60
2001 \$0.00 0 0 0 0 0 0 0		2001	\$0.00	0	0	0	0 00	0 00
	5281100 - 0205 - 00525A MERRILLS CONTRACTORS INC	1994	\$53,40	0	0	3	0 00	0 60
		1995	\$391.60	0	0	22	0 00	4 40
1996 \$0.00 0 0 0 0.00 0 0		1996	\$0.00	0	0	0	0.00	0 00
1997 \$0.00 0 0 0 0 0.0		1997	\$0.00	0	0	0	0 00	0.00
1998 \$0.00 0 0 0 0,00 0 0		1998	\$0.00	0	0	0	0.00	0 00
1999 \$0.00 0 0 0 0.00 0.0		1999	\$0 00	0	0	0	0,00	0.00
2000 \$0.00 0 0 0 0,00 0.0		2000	\$0.00	0	0	O	0.00	0 00
2001 \$0.00 0 0 0 0.00 0 0		2001	\$0.00	0	0	0	0.00	0 00
		1994 \$4	41,710.20	0	0	2351	0 00	470 20
	MERRILLS CONTRACTORS INC	1995 \$3	30,722.80	0	0	1726	0.00	345.20
1996 \$25,738 80 0 0 1446 0 00 289 2		1996 \$2	25,738 80	0	0	1446	0 00	289 20
1997 \$16,126.80 0 0 906 0 00 1812		1997 \$1	16,126.80	0	0	906	0 00	181 20

## Case 1:07-06486 AT POSHOPHEAST AND FIND PAREAS Page 18 of 56

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/26/1993 - 12/29/2001 Controlled Group as of: 12/29/2001

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC				<del>-</del>	<del>-</del>		
5281100 - 0205 - 00916A MERRILLS CONTRACTORS INC	1998	\$7,778.60	0	0	437	0.00	87 40
	1999	\$7,387.00	0	0	415	0 00	83 00
	2000	\$6,532.60	0	0	367	0 00	73 40
	2001	\$5.589 20	0	0	314	0.00	62 80
Total for Employer:	<del></del>	\$147,829 40	0	0	8313	0.00	1662 60
Total for Employer		\$147,829.40	0	0	8313	0 00	1662 60



Central States Southeast and Southwest Areas Health and Welfare and Pension Funds P.O Box 5108 Des Plaines, IL 60017-5108 Phone: 847/ 518-9800

#### REMITTANCE NOTICE

RE:

**EMPLOYER NAME: MERRILLS CONTRACTORS INC** 

ACCOUNT NO:

5281100 - 0001

ASSESSMENT NO: 5281100-WL060179-01

TRANSACTION NO: 1458037

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows

> Central States, Southeast and Southwest Areas Pension Fund Attn: Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Due Date:	Dec 1, 2006
Installment 1 of 5:	\$3,565 88
Amount of Remittance:	
Check Number:	

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608



Central States Southeast and Southwest Areas Health and Welfare and Pension Funds P.O. Box 5108

Des Plaines, IL 60017-5108 Phone: 847/ 518-9800

#### REMITTANCE NOTICE

RE:

**EMPLOYER NAME: MERRILLS CONTRACTORS INC** 

ACCOUNT NO:

5281100 - 0001

ASSESSMENT NO: 5281100-WL060179-01

TRANSACTION NO: 1458037

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows

> Central States, Southeast and Southwest Areas Pension Fund Attn: Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Due Date:	Jan 1, 2007
Installment 2 of 5:	\$3,565 88
Amount of Remittance:	
Check Number:	

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608



Central States Southeast and Southwest Areas Health and Welfare and Pension Funds P.O. Box 5108 Des Plaines, IL 60017-5108

REMITTANCE NOTICE

RE:

Phone: 847/ 518-9800

**EMPLOYER NAME: MERRILLS CONTRACTORS INC** 

ACCOUNT NO:

5281100 - 0001

ASSESSMENT NO: 5281100-WL060179-01

TRANSACTION NO: 1458037

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows

> Central States, Southeast and Southwest Areas Pension Fund Attn: Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Feb 1, 2007

Installment 3 of 5:

\$3,565.88

Amount of Remittance:

Check Number:

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608



Central States Southeast and Southwest Areas Health and Welfare and Pension Funds P O. Box 5108 Des Plaines, IL 60017-5108

Phone: 847/ 518-9800

#### REMITTANCE NOTICE

RE:

EMPLOYER NAME: MERRILLS CONTRACTORS INC

ACCOUNT NO:

5281100 - 0001

ASSESSMENT NO: 5281100-WL060179-01

TRANSACTION NO: 1458037

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows

> Central States, Southeast and Southwest Areas Pension Fund Attn: Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Due Date:

Mar 1, 2007

Installment 4 of 5:

\$3,565.88

Amount of Remittance.

Check Number:

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608

Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 21 of 56



Central States Southeast and Southwest Areas Health and Welfare and Pension Funds P.O. Box 5108 Des Plaines, IL 60017-5108 Phone: 847/ 518-9800

#### REMITTANCE NOTICE

RE:

EMPLOYER NAME: MERRILLS CONTRACTORS INC

ACCOUNT NO:

5281100 - 0001

ASSESSMENT NO: 5281100-WL060179-01

TRANSACTION NO: 1458037

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows

> Central States, Southeast and Southwest Areas Pension Fund Attn; Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Due Date:	Apr 1, 2007
Installment 5 of 5:	\$1,143 39
Amount of Remittance:	
Check Number:	

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608



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- → Access Flex Global View
- → Integrate Tracking Tools
- → Void a Shipment ii
- → Help

#### Find Answers to Your **Tracking Questions**

→ Go to Tracking FAQ

## ■ Welcome, Ed Homan | Logout Track Shipments

Track Packages & Freight Flex Global View Quantum View

**Tracking Detail** Printer Frier

#### Your package has been delivered.

To view Proof of Delivery, please select the link.

1Z 395 1X9 22 1010 258 1 Tracking Number: Type: Package Proof of Delivery \$\square\$

Status: **Delivered** 

Delivered on: 11/10/2006 9:49 A.M.

Signed by: **BATEMAN RECEIVER** Location:

Delivered to: US

Service Type: **NEXT DAY AIR** 

#### **Package Progress**

Location	Date	Local Time	Description
SPRINGFIELD, IL, US	11/10/2006	9:49 A.M.	DELIVERY
	11/10/2006	7:49 A.M.	OUT FOR DELIVERY
	11/10/2006	7:18 A.M.	DESTINATION SCAN
	11/10/2006	6:45 A.M.	ARRIVAL SCAN
ADDISON, IL, US	11/10/2006	3:09 A.M.	DEPARTURE SCAN
ADDISON, IL, US	11/09/2006	11:40 P.M.	ARRIVAL SCAN
NORTHBROOK, IL, US	11/09/2006	10:50 P.M.	DEPARTURE SCAN
	11/09/2006	9:37 P.M.	ORIGIN SCAN
	11/09/2006	6:00 P.M.	PICKUP SCAN

Tracking results provided by UPS: 11/10/2006 1:18 P.M. EST (USA)

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Get Notified: Quantum View Notify<sup>SM</sup>

E-mail this page to up to three recipients.



#### **Delivery Notification**

Dear Customer,

This is in response to your request for delivery information concerning the shipment listed below.

**Tracking Number:** 1Z 395 1X9 22 1010 258 1

Service Type: **NEXT DAY AIR** 

Delivered on: 11/10/2006 9:49 A.M.

Delivered to: US

Signed by: **BATEMAN** Location: **RECEIVER** 

Thank you for giving us this opportunity to serve you.

Sincerely,

United Parcel Service

Tracking results provided by UPS: 11/10/2006 1:18 P.M. EST

(USA)

# Exhibit A - 2

Filed 05/09/2008

Page 25 of 56
EMPLOYEE TRUSTEES
FRED GEGARE
JERRY YOUNGER
GEORGE J. WESTLEY
CHARLES A. WHOBREY
PHILIP E. YOUNG

EMPLOYER TRUSTEES HOWARD McDOUGALL ARTHUR H. BUNTE, JR. TOM J. VENTURA GARY F. CALDWELL CHRISTOPHER J. LANGAN

EXECUTIVE DIRECTOR THOMAS C NYHAN

December 19, 2006

**VIA UPS NEXT DAY DELIVERY** #1Z 395 1X9 22 1010 7522

Mr. Charles T. Merrill Owner Merrill's Contractors 1900 E. Truman Road Springfield, IL 62703-3941

RE: PAST DUE NOTICE AND DEMAND FOR PAYMENT OF WITHDRAWAL LIABILITY

MERRILL'S CONTRACTORS, INC.

ASSESSMENT NO.: 5281100-WL060179-01

Dear Mr. Merrill:

A Notice and Demand for Payment of Withdrawal Liability was forwarded to your attention on November 9, 2006. The total amount of such liability is \$15,331.65.

The notice called for payment of your withdrawal liability in one of two ways:

- (1) The entire outstanding obligation on or before December 1, 2006; or
- (2) By monthly installments in accordance with the payment schedule which accompanied the notice and demand.

These installments include amortization charges on the unpaid balance.

**Your account is now past due.** Please note that interest is charged on the delinquent monthly installments. This interest is determined according to the prime interest charged by the Chase Manhattan Bank of New York plus 2% and is adjusted monthly.

TOTAL BALANCE DUE IMMEDIATELY . . . \$3,596.34

To avoid future collection enforcement activity, please forward payment for the above balance **immediately** to the following address:

CENTRAL STATES WITHDRAWAL LIABILITY
Department 10291
Palatine, Illinois 60055-0291
ASSESSMENT NO.: 5281100-WL060179-01

Mr. Charles T. Merrill December 19, 2006 Page Two

If payment is not received immediately, the Fund may pursue collection of the interim payments at any time. In the event that payment is not forthcoming within sixty (60) days from the date of receipt of this notice, you will be held in default in accordance with Section 4219 of ERISA, and the entire withdrawal liability in the amount of \$15,331.65 will be due immediately and the account will be referred to Fund counsel for collection.

If you have any questions regarding the above, please contact the undersigned at (847) 518-9800, extension 3612.

Sincerely,

LaTanya Gray

**Operations Accountant** 

Collections



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- → Integrate Tracking Tools
- → Void a Shipment à
- → Help

#### Find Answers to Your Tracking Questions

→ Go to Tracking FAQ

## \* Welcome, Ed Homan | Logout Track Shipments

Track Packages & Freight Quantum View Flex Global View

Tracking Detail <u>Frinter Fried</u>

#### Your package has been delivered.

To view Proof of Delivery, please select the link.

Tracking Number: 1Z 395 1X9 22 1010 752 2

Type: Package Proof of Celivery □ ■

Status: **Delivered** 

Delivered on: 12/20/2006 10:41 A.M.

Signed by: BATEMAN Location: RECEIVER

Delivered to: 1900 TRUMAN RD

SPRINGFIELD, IL, US 62703 🗯

Service Type: NEXT DAY AIR

#### Package Progress

Location	Date	Local Time	Description
SPRINGFIELD, IL, US	12/20/2006	10:41 A.M.	DELIVERY
	12/20/2006	7:46 A.M.	OUT FOR DELIVERY
	12/20/2006	7:42 A.M.	DESTINATION SCAN
	12/20/2006	6:45 A.M.	ARRIVAL SCAN
ADDISON, IL, US	12/20/2006	3:11 A.M.	DEPARTURE SCAN
ADDISON, IL, US	12/19/2006	11:28 P.M.	ARRIVAL SCAN
NORTHBROOK, IL, US	12/19/2006	10:47 P.M.	DEPARTURE SCAN
	12/19/2006	8:25 P.M.	ORIGIN SCAN
	12/19/2006	5:51 P.M.	PICKUP SCAN

Tracking results provided by UPS: 12/21/2006 8:57 A.M. EST (USA)

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#### Get Notified: Quantum View Notify<sup>SM</sup>

E-mail this page to up to three recipients.



#### **Delivery Notification**

Dear Customer,

This is in response to your request for delivery information concerning the shipment listed below.

Tracking Number: 1Z 395 1X9 22 1010 752 2

Service Type:

NEXT DAY AIR

Delivered on:

12/20/2006 10:41 A.M.

Delivered to:

1900 TRUMAN RD SPRINGFIELD, IL, US 62703

Signed by:

BATEMAN

Location:

**RECEIVER** 

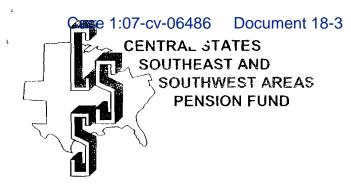
Thank you for giving us this opportunity to serve you.

Sincerely,

United Parcel Service

Tracking results provided by UPS: 12/21/2006 8:57 A.M. EST (USA)

# Exhibit A - 3



Filed 05/09/2008

Page 30 of 56 EMPLOYEE TRUSTEES FRED GEGARE

JERRY YOUNGER GEORGE J WESTLEY CHARLES A WHOBREY PHILIP E YOUNG

EMPLOYER TRUSTEES HOWARD McDOUGALL ARTHUR HI BUNTE, JR GARY F CALDWELL CHRISTOPHER J LANGAN

**EXECUTIVE DIRECTOR** THOMAS C. NYHAN

November 9, 2006

VIA UPS NEXT DAY DELIVERY #1Z 395 1X9 22 1010 2483

Mr. Charles T. Merrill Owner Merrill's Contractors, Inc. 1900 E. Truman Road Springfield, IL 62703-3941

RE: NOTICE AND DEMAND FOR PAYMENT OF WITHDRAWAL LIABILITY

MERRILL'S CONTRACTORS, INC.

ASSESSMENT NO.: 5281100-WL06017\(\text{Q}\)-02 WITHDRAWN ACCOUNT NO.: 5281100-9205

Dear Mr. Merrill:

This is a demand for payment of withdrawal liability incurred as a result of a permanent cessation of contributions to Central States, Southeast and Southwest Areas Pension Fund (the "Fund") by the above captioned business on behalf of some, or all, of its bargaining unit employees. This demand is made pursuant to Section 4219 of the Employee Retirement Income Security Act of 1974, as amended (29 U.S. C. 1399 (b)), and applies equally to all members of any controlled group of trades or businesses, as defined in Section 414(c) of the Internal Revenue Code, of which the above captioned business is a member.

The total amount of such withdrawal liability is \$6,820.21.

Please make your check payable to Central States Southeast and Southwest Areas Pension Fund (please write the assessment number on your check) and forward it to the address as follows:

> CENTRAL STATES WITHDRAWAL LIABILITY Department 10291 Palatine, Illinois 60055-0291

If you would prefer to utilize Electronic Funds Transfer ("Wire Transfer"), the following is the Fund's account information:

> Mellon Bank, N.A. American Banking Association Number: 043-000-261 Account No. 093-2289 Beneficiary: Central States Pension Fund

9377 West Higgins Road Rosemont, Illinois 60018-4938 Phone: (847) 518-9800

Mr. Charles T. Merrill November 9, 2006 Page Two

At your option, the withdrawal liability may be amortized and paid in monthly installments according to the enclosed minimum required payment schedule, or such liability may be paid in a lump sum. No penalty, interest or amortization charges will be applied if payment of the entire withdrawal liability is received by this office on or before December 1, 2006. If you choose the monthly installment option, amortization charges will accrue on the outstanding balance at the annual rates indicated on the enclosed minimum required payment schedule

Subject to applicable regulations, if any payment of withdrawal liability is not made when due and such payment plus delinquency charges is not made within sixty (60) days after receiving written notice from the Fund of such delinquency, the Fund may require immediate payment of the remaining balance of the withdrawal liability plus delinquency charges accrued from the due date of the first payment which was not timely made.

#### Enclosed herewith are documents as follows:

- 1. A copy of the withdrawal liability calculation;
- 2. A copy of the minimum required payment schedule for the monthly installment option;
- 3. A set of remittance notices to be included with your monthly installments;
- 4. A copy of the Fund's procedure governing review of any items relating to the determination and calculation of withdrawal liability, the minimum required payment schedule, and the resolution of disputes regarding withdrawal liability; and
- 5. A copy of the explanation and calculation of the 70% decline partial withdrawal.

Sincerely,

Andrew Sprau

Department Manager

Collections

AS:lg - notice and demand letter

Enclosure

Controlling EmployeeName-cv-06486 Assessment Number

## Do**W**frieht **9១៤**acto**ទile** 05/09/2008 Page 32 of 56 5281100-WL060179-02

Withdrawn Company Name Address

Merrill's Contractors, Inc.

Type of	Calculation:
---------	--------------

#### 2003 70% Decline Partial Withdrawal

Date Prepared

November 6, 2006

Section I - Pre-1980 Pool

а	Withdrawn	<b>Employ</b>	yer's C	Contributions

a vittidiawii Employei's Continutions			
(1975 - 1979)	Year	Contributions	# CBUs
,	1975	0.00	0.0
	1976	0.00	0.0
	1977	0.00	0.0
	1978	0.00	0 0
	1979	0.00	0.0
	Total	0.00	
b. All Employer's Contributions (1975 - 197	79)	1,993,217,854	

b. All Employer's Contributions (1975 -	1979)	1,993,217,854
---	-------	---------------

c. Allocation Fraction	0 0000000000
------------------------	--------------

d Unamortized 12/31/79 UVB 0

\$0.00 e, Pre-1980 Pool Liability

Section II - Post-1979 Pool

## a. Withdrawn Employer's Contributions

Last 10 Years	Year	Contributions	#CBUs
Last 10 1Cals			
	1991	35,604.00	516.0
	1992	37,087.60	463.2
	1993	33,865.20	391.6
	1994	44,856.40	505.6
	1995	31,755.20	356.8
	1996	25,810.00	290.0
	1997	17,675.40	198.6
	1998	7,814.20	87 8
	1999	7,387 00	83.0
	2000	6,942.00	78 0
	Total	\$248,797.00	

b. All Employers' Contributions Last 10 Years	8,354,819,493
---	---------------

c Allocation Fraction	0.0000297789
C Allocation Fraction	0.000029778

d. Net Change in UVB @ 12/31/2000 2,358,209,392

e Post-1979 Pool Liability \$70,224.79

Controlling Employer Name	
Assessment Number 1:07-cv-06486	

## Merrill's Contractors, Inc Docstalento18/206017962 05/09/2008 Page 33 of 56

20,224.79

\$274 27

## Withdrawn Company Name

d Remaining Liability

e. Partial Prorate

#### Merrill's Contractors, Inc

•	,	
a Unadjusted Liability		\$70,224.79
b De Minimis Rule		50,000.00
c Prior Assessment Credit		13,130 31
d Partial Prorate		274 27
e Sec 4225 Limitations		0.00
f Adjusted Liability		\$6,820 21
Section IV - Partial Prorate  a. #CBUs in Next Year		2 0
b 5 Year Average # CBUs Year 1996 1997 1998 1999 2000 Total	# CBUs 290.0 198 6 87.8 83.0 78.0 737.4	
5 Year Average		147.5
c Prorate Fraction		0.9864388392

Controlling Employer Name
Assessment Number 1:07-cv-06486

Merrill's Contractors, Inc

Document 182601 75462 05/09/2008 Page 34 of 56

Withdrawn Company Name

Merrill's Contractors, Inc.

Payment Schedule

a High Contribution Rate (Weekly Rate Basis)

\$89 00

b. 3 Year Average # CBUs

Year	# CBUs
1991	516.0
1992	463.2
1993	391 6
Total	1,370.8

3 Year Average

456 9

c. Partial Prorate Fraction 0 9864388392

d Annual Payment \$40,115 57

Assessment \$6,820.21

#### f Amortization Period

Year	Rate	Amortization	Opening Balance	Closing Balance
1	0.00%	0.00	6,820 21	0 00
2	8 00%	0.00	0.00	0.00
3	8 00%	0.00	0.00	0.00
4	8 00%	0 00	0.00	0.00
5	8 00%	0.00	0.00	0 00
6	8.00%	0.00	0.00	0 00
7	8.00%	0.00	0 00	0.00
8	8 00%	0.00	0.00	0 00
9	8.00%	0.00	0.00	0.00
10	8.00%	0.00	0 00	0 00
11	8 00%	0.00	0.00	0.00
12	8.00%	0 00	0.00	0.00
13	8.00%	0.00	0.00	0.00
14	8.00%	0.00	0.00	0 00
15	8 00%	0.00	0 00	0 00
16	8.00%	0.00	0.00	0.00
17	8 00%	0.00	0.00	0 00
18	8.00%	0 00	0.00	0.00
19	8 00%	0 00	0 00	0.00
20	8 00%	0.00	0.00	0 00

g. Monthly Payment Amount

\$3,364.43

h. # of Monthly Payments

2 04

f First Payment Due Date

December 1, 2006

Enter the number of partial withdrawals in prior years

Enter the Controlling Employer Name Enter the Current Withdrawal Year

Merrill's Contractors, Inc. 2003

Enter the following information for the partial withdrawal with the earliest withdrawal date

	Withdrawn Company Name.	Merrill's Contractors, Inc.
	Assessment No	5281100-WL060179-01
	Prior Partial Withdrawal Year	2001
*	Interest Rate For Prior Assmt	8.00%
	Prior Assessment	15,331 65
	Pre-1980 Pool Contributions	\$0.00
*	Pre-1980 Pool Fraction.	0 000000000
*	Current Pre-1980 Pool:	0 00
	Unadjusted Post-1979 Pool	65,428.16
	Unadjusted Prior Assessment	65,428.16
	Partial Prorate Fraction.	0 9937447873
	Prior Assmt. Reductions/Write Offs:	0 00

10-Year Amortization Of Prior Assessment Post-1979 Pool

Calendar Year	Amort. Year	Unamortized Balance	Interest	Imputed
,,	rear			Payment
2001	0	65,428.16	5,234.25	9,750.73
2002	1	60,911.69	4,872 94	9,750.73
2003	2	56,033 90	4,482.71	9,750.73
2004	3	50,765.88	4,061.27	9,750.73
2005	4	45,076 43	3,606.11	9,750.73
2006	5	38,931.82	3,114.55	9,750.73
2007	6	32,295.64	2,583 65	9,750 73
2008	7	25,128 56	2,010.29	9,750.73
2009	8	17,388.12	1,391.05	9,750.73
2010	9	9,028.45	722.28	9,750 73
2011	10	0 00		

#### 29 CFR 4206.5(c)(1) Adjustment:

Current Pre-1980 Pool. Unamortized Prior Assessment	0.00
Unadjusted Post-1979 Pool:	56,033 90
Unamortized Old Liabilities. Prior Assessment	56,033.90
Partial Prorate Fraction	0.9937447873
29 CFR 4206.5(c)(1)	55,683 39

#### 29 CFR 4206.5(c)(2) Adjustment

Prior Assessment	15,331.65
Unadjusted Prior Assessment Prior Assessment	65,428.16
Partial Prorate Fraction	0.9937447873
Adjustment Fraction Denominator	0.2358029998
29 CFR 4206 5(c)(2)	13,130 31

Summary Page For One Prior Assessment

Credit For Prior Year Partial Withdrawal

Controlling Employer Name:

Merrill's Contractors, Inc.

29 CFR 4206.8 - Reduction Of Credit For Reduction Of Prior Partial Withdrawal Assessment

Prior Reductions/Write Offs. 0.00
Principal Deemed Collectible
From Prior Assessment: 15,331.65

Prior Assessment: 15,331.65

Adj. Fraction 1.00

Total Credit For Prior Assmt 13,130.31

### Case 1:07-cy-06486 Document 18-3 Filed 05/09/2008 Page 37 of 56

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/30/1990 - 12/30/2000 Controlled Group as of: 12/27/2003

#### PAST CONTRIBUTIONS FOR EMPLOYER LIABILITIES - SUMMARY

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS IN							
	1991	\$35,604.00	516	0	0	0 00	516 00
	1992	\$37,087.60	97	0	1831	0.00	463 20
	1993	\$33,865.20	0	0	1958	0.00	391 60
	1994	\$44,856.40	0	0	2528	0 00	50 <i>f</i>
	1995	\$31,755 20	0	0	1784	0 00	356 ას
	1996	\$25,810.00	0	0	1450	0.00	290 00
	1997	\$17,675.40	0	0	993	0 00	198.60
	1998	\$7,814.20	0	0	439	0 00	87.80
	1999	\$7,387.00	0	0	415	0 00	83.00
	2000	\$6,942,00	0	0	390	0 00	78.00
	Totals for Employer:	\$248,797 00	613	0	11788	0 00	2,970 60

# Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 38 of 56 CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/30/1990 - 12/30/2000 Controlled Group as of: 12/27/2003

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0108 - 00026A MERRILLS CONTRACTORS INC	1991	\$0.00	0	0	0	0.00	0 00
MERNIES CONTRACTORS INC	1992	\$1,725.00	25	0	0	0.00	25.00
	1993	\$0.00	0	0	0	0.00	2.20
	1994	\$0.00	0	0	0	0.00	0 00
	1995	\$0.00	0	0	0	0 00	0.00
	1996	\$0.00	0	0	0	0.00	0.00
	1997	\$0.00	0	0	0	0 00	0 00
	1998	\$0.00	0	0	0	0 00	0 00
	1999	\$0.00	0	0	0	0 00	0.00
	2000	\$0.00	0	0	0	0.00	0 00
5281100 - 0108 - 00279A MERRILLS CONTRACTORS INC	1991	\$0.00	0	0	0	0 00	0.00
MILITARIES CONTINUE TONG 1140	1992	\$69.00	1	0	0	0.00	1.00
	1993	\$0.00	0	0	0	0.00	J
	1994	\$0,00	0	0	0	0.00	0.00
	1995	\$0.00	0	0	0	0.00	0 00
	1996	\$0.00	0	a	0	0 00	0.00
	1997	\$0.00	0	0	0	0.00	0 00
	1998	\$0.00	0	0	0	0.00	0.00
	1999	\$0.00	0	0	0	0 00	0.00
	2000	\$0.00	0	0	0	0.00	0.00

### Case 1:07-cy-06486 Document 18-3 Filed 05/09/2008 Page 39 of 56

Employer: MERRILLS CONTRACTORS INC - 5281100

#### Pension Fund

PERIOD: 12/30/1990 - 12/30/2000 Controlled Group as of: 12/27/2003

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0108 - 00916A MERRILLS CONTRACTORS INC	1991	\$35.604.00	516	0	0	0.00	516.00
METALES SOLVING TORS INC	1992	\$4,899.00	71	0	0	0 00	71 00
	1993	\$0.00	0	0	0	0.00	0.77
	1994	\$0.00	0	0	0	0.00	0 00
	1995	\$0 00	0	0	0	0.00	0 00
	1996	\$0.00	0	0	0	0.00	0.00
	1997	\$0.00	0	0	0	0.00	0.00
	1998	\$0,00	0	0	0	0 00	0.00
	1999	\$0.00	0	0	0	0 00	0 00
	2000	\$0.00	0	0	0	0 00	0 00
5281100 - 0205 - 00279A MERRILLS CONTRACTORS INC	1991	\$0.00	0	0	0	0.00	0.00
WERNIES CONTROCTORS INC	1992	\$830.00	0	0	50	0.00	10 00
	1993	\$922.20	0	0	53	0 00	1
	1994	\$3,092,80	0	0	174	0.00	34 80
	1995	\$640,80	0	0	36	0.00	7 20
	1996	\$71.20	0	0	4	0.00	0 80
	1997	\$1,548.60	0	0	87	0.00	17 40
	1998	\$35.60	0	0	2	0.00	0.40
	1999	\$0.00	0	0	0	0 00	0.00
	2000	\$409,40	0	0	23	0.00	4.60

# Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 40 of 56 CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/30/1990 - 12/30/2000 Controlled Group as of: 12/27/2003

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0205 - 00525A MERRILLS CONTRACTORS INC	1991	\$0.00	O	0	0	0 00	o 00
	1992	\$0.00	0	0	0	0.00	0 00
	1993	\$487.20	0	0	28	0.00	`
	1994	\$53.40	0	0	3	0.00	0 60
	1995	\$391.60	0	0	22	0.00	4 40
	1996	\$0.00	0	0	0	0.00	0 00
	1997	\$0.00	0	0	0	0 00	0 00
	1998	\$0.00	0	0	0	0.00	0 00
	1999	\$0.00	0	0	0	0.00	0.00
	2000	\$0 00	0	0	0	0.00	0 00
5281100 - 0205 - 00916A MERRILLS CONTRACTORS INC	1991	\$0 00	0	0	0	0 00	0 00
WERRIES CONTROCTORS INC	1992	\$29,564,60	0	0	1781	0.00	356.20
	1993	\$32,455.80	0	0	1877	0 00	375.10
	1994	\$41,710.20	0	0	2351	0.00	470.20
	1995	\$30,722.80	0	0	1726	0.00	345.20
	1996	\$25,738.80	0	0	1446	0 00	289 20
	1997	\$16,126.80	0	0	906	0.00	181 20
	1998	\$7,778.60	0	0	437	0 00	87 40
-	1999	\$7,387.00	0	0	415	0.00	83.00

## Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 41 of 56 CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/30/1990 - 12/30/2000 Controlled Group as of: 12/27/2003

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0205 - 00916A MERRILLS CONTRACTORS INC	2000	\$6,532.60	0	0	367	0 00	73 40
Total for Employer		\$248,797.00	613	0	11788	0.00	2970 60
Total for Employer:		\$248,797.00	613	0	11788	0.00	297

## Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 42 of 56 CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/28/2003 - 12/25/2004 Controlled Group as of: 12/27/2003

#### PAST CONTRIBUTIONS FOR EMPLOYER LIABILITIES - SUMMARY

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS IN							
	2004	\$228.00	0	0	10	0 00	2 00
	Totals for Employer:	\$228.00	0	0	10	0.00	2 00

## Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 43 of 56 CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/28/2003 - 12/25/2004 Controlled Group as of: 12/27/2003

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0205 - 00279A MERRILLS CONTRACTORS INC	2004	\$228.00	0	0	10	0.00	2.00
Total for Employer:		\$228 00	0	0	10	0.00	2 00
Total for Employer:		\$228.00	0	0	10	0.00	·

Employe Assessm		ase 1	:07-cv-06486		ที <b>่ไร้ก(Creat</b> ca 1 1 00-VVL06	cto <b> %  do</b> @5/09/2008  0179-02	Page 44 of 56	
Withdrav	vn Corne	anv:		Men	rill's Contra	ctors, Inc.		
	val Date:	•			12/31/03	Withdrawal Type:	PART	ΓIAL
Assessm	nent:			\$	6,820.21			
Prepaym	ent:				\$0.00			
Balance	to Amort	tize		\$	6,820.21	Annual Payment:		\$40,115.57
						1st Payment Due:		12/01/06
Annual I	nterest R	lates:						
Year 1	0.00%		Year 6	8.00	)%			
Year 2	8.00%		Year 7	8.00	)%			
Year 3	8.00%		Year 8	8.00	)%			
Year 4	8.00%		Year 9	8.00	)%			
-Year 5	8.00%		Years 10 to 20	8.00	)%			
Paymen		Due	•		Billing		<b>-</b>	Principal
No	<u>-</u>	<u>Date</u>	<u>Amour</u>	<u>nt</u>	Charge	Amortization	Principal	Balance

Payment	Due	Payment	Billing			Principal
<u>No.</u>	<u>Date</u>	<u>Amount</u>	Charge	<u>Amortization</u>	Principal	<u>Balance</u>
1	12/01/06	3,364.43	0.00	0.00	3,364.43	3,455.78
2	01/01/07	3,364.43	22.23	0.00	3,342.20	113.58
3	02/01/07	114.32	0.73	0 00	113.59	-0.00
NOTE:						

NOTE:

THIS PAYMENT SCHEDULE ASSUMES ALL MONTHLY PAYMENTS ARE TIMELY MADE AND DOES NOT ACCOUNT FOR ANY DELINQUENT CHARGES THAT MAY ACCRUE DUE TO LATE PAYMENTS

#### MERRILL'S CONTRACTORS, INC EXPLANATION AND CALCULATION OF 2003 70% DECLINE PARTIAL WITHDRAWAL

#### **EXPLANATION**

In accordance with ERISA Section 4205(b)(1), there is a 70% decline for any plan year if, during each plan year in the "3-year testing period", the employer's contribution base units do not exceed 30 percent of the employer's contribution base units for the "high base year"

The term "3-year testing period" means the period of the plan year in which the withdrawal occurred and the immediately preceding 2 plan years. The number of contribution base units (CBU's) for the high base year is the average number of such units for the 2 plan years for which the employer's CBU's were the highest within the 5 plan years immediately preceding the beginning of the 3-year testing period.

In Merrill's Contractors, Inc. situation, the 3-year testing period is 2001, 2002 and 2003. The 5 plan years prior to the testing period are 1996-2000 and the highest 2 plan years were 1996 and 1997

#### CALCULATION

TWO HIGHEST PLAN YEARS	<u>CBU'S</u>	
1996 1997 Total	290.0 <u>198.6</u>	<u>488.60</u>
Average Number (÷ 2)		244 30
Multiply by 30%		<u>x 30%</u>
CBU'S to <b>Maintain</b> in "3 year Testing Period"		73.29

Since Merrill's Contractors, Inc. failed to maintain at least 73.29 CBUs for any year during the 3-year testing period, a 70% partial withdrawal has been incurred.

# Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 46 of 56 CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS

Employer: MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/31/1995 - 12/27/2003 Controlled Group as of: 12/27/2003

### PAST CONTRIBUTIONS FOR EMPLOYER LIABILITIES - SUMMARY

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBUs
5281100 - MERRILLS CONTRACTORS IN							
	1996	\$25,810.00	0	0	1450	0.00	290.00
	1997	\$17 675.40	0	0	993	0.00	198.60
	1998	\$7,814.20	0	0	439	0 00	87 80
	1999	\$7,387.00	0	0	415	0.00	8?
	2000	\$6,942.00	0	0	390	0.00	78 00
	2001	\$5,589.20	0	0	314	0.00	62.80
	2002	\$164.20	0	0	9	0.00	1.80
	2003	\$0.00	0	0	0	0.00	0.00
	Totals for Employer:	\$71,382 00	0	0	4010	0.00	802.00

# Case 1:07-cv-06486 Document 18-3 Filed 05/09/2008 Page 47 of 56 CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS

Employer MERRILLS CONTRACTORS INC - 5281100

Pension Fund

PERIOD: 12/31/1995 - 12/27/2003 Controlled Group as of: 12/27/2003

EMPLOYER NAME AND E-T-L-C	Year	Amount	Weeks	Casual	Days	Hours	CBU
5281100 - MERRILLS CONTRACTORS INC 5281100 - 0205 - 00279A	1996	\$71.20	0	0	4	0.00	0.8
MERRILLS CONTRACTORS INC	1997	\$1,548.60	0	0	87	0 00	17 4
	1998	\$35.60	0	0	2	0 00	,
	1999	\$0.00	0	0	0	0.00	0.0
	2000	\$409.40	0	0	23	0.00	4.6
	2001	\$0.00	0	0	0	0,00	0.0
	2002	\$75.20	0	0	4	0 00	0 8
	2003	\$0.00	0	0	0	0 00	0.0
5281100 - 0205 - 00916A	1996	\$25,738.80	0	0	1446	0 00	289
MERRILLS CONTRACTORS INC	1997	\$16 126.80	0	0	906	0.00	181.
	1998	\$7,778.60	0	0	437	0.00	87 -
	1999	\$7,387.00	0	0	415	0.00	83.
	2000	\$6.532.60	0	0	367	0 00	7ა.
	2001	\$5,589.20	0	0	314	0.00	62.
	2002	\$89.00	0	0	5	0.00	1.0
	2003	\$0.00	0	0	0	0.00	0.0
Total for Employer:		\$71,382 00	0	0	4010	0.00	802
otal for Employer:	·	\$71,382.00	0	0	4010	0 00	802.6



P.O. Box 5108 Des Plaines, IL 60017-5108 Phone: 847/ 518-9800

#### REMITTANCE NOTICE

RE:

**EMPLOYER NAME: MERRILLS CONTRACTORS INC** 

**ACCOUNT NO:** 

5281100 - 0001

ASSESSMENT NO:

5281100-WL060179-02

TRANSACTION NO: 1458038

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows:

> Central States, Southeast and Southwest Areas Pension Fund Attn: Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Due Date:	Dec 1, 2006
Installment 1 of 3:	\$3,364.43
Amount of Remittance:	
Check Number:	

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608.



Central States Southeast and Southwest Areas Health and Welfare and Pension Funds P.O. Box 5108 Des Plaines, IL 60017-5108 Phone: 847/518-9800

#### REMITTANCE NOTICE

RE:

**EMPLOYER NAME: MERRILLS CONTRACTORS INC** 

**ACCOUNT NO:** 

5281100 - 0001

ASSESSMENT NO: 5281100-WL060179-02

TRANSACTION NO: 1458038

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows:

> Central States, Southeast and Southwest Areas Pension Fund Attn: Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Due Date:	Jan 1, 2007
Installment 2 of 3:	\$3,364.43
Amount of Remittance:	
Check Number:	

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608.



Phone: 847/ 518-9800

#### REMITTANCE NOTICE

RE:

**EMPLOYER NAME: MERRILLS CONTRACTORS INC** 

**ACCOUNT NO:** 

5281100 - 0001

**ASSESSMENT NO:** 5281100-WL060179-02

TRANSACTION NO: 1458038

Please submit this Remittance Notice with your check. Allow 5 days for mail delivery. Mail your check and this Remittance Notice to the Fund at the address as follows

> Central States, Southeast and Southwest Areas Pension Fund Attn: Withdrawal Liability Department Department 10291 Palatine, Illinois 60055-0291

Due Date:	Feb 1, 2007
Installment 3 of 3;	\$114 32
Amount of Remittance:	
Check Number:	

The payment schedule assumes all monthly installments are timely made and does not account for any delinquent interest charges that may accrue due to late payments. Inquiries should be directed to the Withdrawal Liability Department at (847) 518-9800, extension 3608.

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**Tracking Detail** Printer Friei

#### Your package has been delivered.

To view Proof of Delivery, please select the link.

1Z 395 1X9 22 1010 248 3 Tracking Number: Type: Package Proof of Delivery \$7

Status: Delivered

Delivered on: 11/10/2006 9:49 A.M.

Signed by: **BATEMAN** Location: RECEIVER

Delivered to: US Service Type: **NEXT DAY AIR** 

### **Package Progress**

_	_		
Location	Date	Local Time	Description
SPRINGFIELD, IL, US	11/10/2006	9:49 A.M.	DELIVERY
	11/10/2006	8:11 A.M.	OUT FOR DELIVERY
	11/10/2006	7:18 A.M.	DESTINATION SCAN
	11/10/2006	6:45 A.M.	ARRIVAL SCAN
ADDISON, IL, US	11/10/2006	3:09 A.M.	DEPARTURE SCAN
ADDISON, IL, US	11/09/2006	11:40 P.M.	ARRIVAL SCAN
NORTHBROOK, IL, US	11/09/2006	10:50 P.M.	DEPARTURE SCAN
	11/09/2006	9:37 P.M.	ORIGIN SCAN
	11/09/2006	6:00 P.M.	PICKUP SCAN

Tracking results provided by UPS: 11/10/2006 1:18 P.M. EST (USA)

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#### **Delivery Notification**

Dear Customer,

This is in response to your request for delivery information concerning the shipment listed below.

Tracking Number: 1Z 395 1X9 22 1010 248 3

Service Type: NEXT DAY AIR

**Delivered on:** 11/10/2006 9:49 A.M.

Delivered to: US

**Signed by:** BATEMAN **Location:** RECEIVER

Thank you for giving us this opportunity to serve you.

Sincerely,

United Parcel Service

Tracking results provided by UPS: 11/10/2006 1:18 P.M. EST

(USA)

# Exhibit A - 4

EMPLOYER TRUSTEES HOWARD McDOUGALL ARTHUR H BUNTE, JR. TOM J. VENTURA GARY F. CALDWELL CHRISTOPHER J. LANGAN

EXECUTIVE DIRECTOR THOMAS C. NYHAN

CENTRAL ATES
SOUTHEAST AND
SOUTHWEST AREAS
PENSION FUND

ase 1:07-cv-06486

December 19, 2006

**VIA UPS NEXT DAY DELIVERY** #1Z 395 1X9 22 1010 7513

Mr. Charles T. Merrill Owner Merrill's Contractors 1900 E. Truman Road Springfield, IL 62703-3941

RE: PAST DUE NOTICE AND DEMAND FOR PAYMENT OF WITHDRAWAL LIABILITY

MERRILL'S CONTRACTORS, INC.

ASSESSMENT NO.: 5281100-WL060179-02

Dear Mr. Merrill:

A Notice and Demand for Payment of Withdrawal Liability was forwarded to your attention on November 9, 2006. The total amount of such liability is \$6,820.21.

The notice called for payment of your withdrawal liability in one of two ways:

- (1) The entire outstanding obligation on or before December 1, 2006; or
- (2) By monthly installments in accordance with the payment schedule which accompanied the notice and demand.

These installments include amortization charges on the unpaid balance.

Your account is now past due. Please note that interest is charged on the delinquent monthly installments. This interest is determined according to the prime interest charged by the Chase Manhattan Bank of New York plus 2% and is adjusted monthly.

TOTAL BALANCE DUE IMMEDIATELY . . . \$3,393.17

To avoid future collection enforcement activity, please forward payment for the above balance **immediately** to the following address:

CENTRAL STATES WITHDRAWAL LIABILITY
Department 10291
Palatine, Illinois 60055-0291
ASSESSMENT NO.: 5281100-WL060179-02

9377 West Higgins Road Rosemont, Illinois 60018-4938 Phone: (847) 518-9800 Mr. Charles T. Merrill December 19, 2006 Page Two

If payment is not received immediately, the Fund may pursue collection of the interim payments at any time. In the event that payment is not forthcoming within sixty (60) days from the date of receipt of this notice, you will be held in default in accordance with Section 4219 of ERISA, and the entire withdrawal liability in the amount of \$6,820.21 will be due immediately and the account will be referred to Fund counsel for collection.

If you have any questions regarding the above, please contact the undersigned at (847) 518-9800, extension 3612.

Sincerely,

La Tanya Gray

**Operations Accountant** 

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To view Proof of Delivery, please select the link.

 Tracking Number:
 12 395 1X9 22 1010 751 3

 Type:
 Package <u>Proof of Delivery</u> □ •

Status: Delivered

Delivered on: 12/20/2006 10:41 A.M.

Signed by: BATEMAN Location: RECEIVER

Delivered to: 1900 TRUMAN RD

SPRINGFIELD, IL, US 62703 🕸

Service Type: NEXT DAY AIR

#### **Package Progress**

Location	Date	Local Time	Description
SPRINGFIELD, IL, US	12/20/2006	10:41 A.M.	DELIVERY
	12/20/2006	7:45 A.M.	OUT FOR DELIVERY
	12/20/2006	7:42 A.M.	DESTINATION SCAN
	12/20/2006	6:45 A.M.	ARRIVAL SCAN
ADDISON, IL, US	12/20/2006	3:11 A.M.	DEPARTURE SCAN
ADDISON, IL, US	12/19/2006	11:28 P.M.	ARRIVAL SCAN
NORTHBROOK, IL, US	12/19/2006	10:47 P.M.	DEPARTURE SCAN
	12/19/2006	8:25 P.M.	ORIGIN SCAN
	12/19/2006	5:51 P.M.	PICKUP SCAN

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#### **Delivery Notification**

Dear Customer,

This is in response to your request for delivery information concerning the shipment listed below.

**Tracking Number:** 1Z 395 1X9 22 1010 751 3

Service Type: **NEXT DAY AIR** 

Delivered on: 12/20/2006 10:41 A.M

Delivered to: 1900 TRUMAN RD

SPRINGFIELD, IL, US 62703

Signed by: BATEMAN

Location: RECEIVER

Thank you for giving us this opportunity to serve you.

Sincerely, United Parcel Service

Tracking results provided by UPS: 12/21/2006 8:57 A.M. EST (USA)